



### ABSTRACT OF THE DISCLOSURE

A coating agent composed of yeast cell wall fractions, as a primary component, consisting of cell residue of enzyme-treated yeast containing at least a reduced amount. Preferably, the yeast cell wall fractions are acid-treated yeast cell wall fractions, consisting of cell residue of enzyme-treated- and acidic aqueous solution- treated-yeast containing a reduced amount of internal soluble cell constituents which is reduced to a greater degree than that obtained by enzyme treatment due to the acidic aqueous solution treatment having further removed the internal soluble cell constituents. A coated material composed of a material; and a coating comprised of the coating agent provided on the substance, wherein the coating is edible, optionally has effective enteric properties, and has a thickness effective to provide a preselected dissolution time in a preselected solvent. A coating film composed of the coating agent.

